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#### **IV. AMENDMENTS TO THE CLAIMS**

1. (CURRENTLY AMENDED) A magnetic recording medium comprising a lower non-magnetic layer containing at least a carbon black and a lower layer binder resin on a non-magnetic support and an upper magnetic layer having a thickness of 0.30  $\mu\text{m}$  or less on the lower non-magnetic layer, wherein the upper magnetic layer contains at least a ferromagnetic powder, an upper layer binder resin, and an abrasive having a Mohs hardness of 6 or higher and a smaller average particle size than the thickness of the upper magnetic layer and the lower layer binder resin has a three-dimensional crosslinking structure, wherein a centerline average roughness (Ra) of the upper magnetic layer surface is 1.0 nm  $\leq \text{Ra} \leq 8.0$  nm, wherein the abrasive contains two or more abrasives which have average particle sizes different from each other.

2. (PREVIOUSLY PRESENTED) The magnetic recording medium according to claim 1, wherein the thickness of the upper magnetic layer is 0.05 to 0.30  $\mu\text{m}$ .

3. (PREVIOUSLY PRESENTED) The magnetic recording medium according to claim 1, wherein the average particle size of the abrasive is 0.01 to 0.2  $\mu\text{m}$ .

4. - 9. (CANCELED).

10. (CURRENTLY AMENDED) A magnetic recording medium comprising:  
a non-magnetic support;  
a lower non-magnetic layer containing at least a carbon black and a lower layer binder resin formed on the non-magnetic support, the lower layer binder resin having a molecular chain containing one or more cross-linked unsaturated radical double bonds; and  
an upper magnetic layer having a thickness of 0.30  $\mu\text{m}$  or less formed on the lower non-magnetic layer, the upper magnetic layer containing at least a

ferromagnetic powder, an upper layer binder resin, and an abrasive having a Mohs hardness of 6 or higher and a smaller average particle size than a thickness of the upper magnetic layer, wherein:

the thickness of the upper magnetic layer is 0.05 to 0.30  $\mu\text{m}$ ;

a thickness of the lower non-magnetic layer is 0.1 to 2.5  $\mu\text{m}$ ;

the average particle size of the abrasive is 0.01 to 0.2  $\mu\text{m}$ ; and

a centerline average roughness Ra of the upper magnetic layer surface is  $1.0 \text{ nm} \leq \text{Ra} \leq 8.0 \text{ nm}$ ; and

the abrasive contains two or more abrasives which have average particle sizes different from each other.

11. (CANCELED).